

TEMPLATE C:

Products and Services Mapped to the G/L Account:

<u>Product/Service Offering #</u>	<u>Description</u>	<u>Amount</u>	<u>G/L Account #</u>	<u>Account Name/Description</u>	<u>Form 499A Line Item</u>
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TEMPLATE-D:

Form 499A - Line 418 - Non-Telecommunications Revenues Mapped to G/L Account:

Description	Amount	Explanation why non-telecommunications	G/L Account	G/L Account Name/Description
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Total amount reported on Line 418
A - Non-Telecommunications
Revenues

\$



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Internal Audit Division

February 15, 2007

Mike Allentoff
Senior Manager—Regulatory Analysis
Global Crossing
1080 Pittsford Victor Road
Pittsford, NY 14534-3805

Dear Mike Allentoff:

USAC Internal Audit Division (IAD) has concluded the audit fieldwork procedures on the data that Global Crossing Bandwidth (GCB), Filer ID 809586, reported on the FCC Form 499-A for Year 2005.

In order to assist USAC IAD in finalizing this audit in an effective and efficient manner, please provide GCB's "Carrier Response" to the provided Detailed Audit Findings (DAFS) and Other Matter (**Exhibit A**) by February 28, 2007. In addition, we have prepared an overview of USAC IAD audit findings for your reference (**Exhibit B**).

To assist you in understanding the reporting process of these audit findings that includes your responses, we have prepared an overview for your reference. Please refer to this overview at (**Exhibit C**).

Should you have any questions, please feel free to contact me at (202) 776-0200. Your cooperation is greatly appreciated in this matter.

Sincerely,

Sophia Mensah

EXHIBIT A

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EXHIBIT B

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EXHIBIT C

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Exhibit 3

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Global Crossing®

Michael J. Shortley, III

March 9, 2007

**BY ELECTRONIC AND
OVERNIGHT DELIVERY**

Mr. Wayne Scott
Vice President – Internal Audit
Universal Service Administrative Company
2000 L Street, N.W.
Suite 200
Washington, D.C. 20036

**Re: Global Crossing Bandwidth, Inc.
Responses to Detailed Audit Findings**

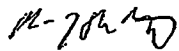
Dear Mr. Scott:

Enclosed please find the responses of Global Crossing Bandwidth, Inc. to the Detailed Audit Findings of the Universal Service Administrative Company. As the responses demonstrate, USAC has vastly overstated the adjustments required to Global Crossing's 2005 Form 499-A. In preparing the responses, Global Crossing utilized the financial data provided with the audit findings. Thus, the financial data used in the response should be replicable. We are, of course, happy to answer any questions or discuss this matter further. If there are questions of a technical nature, please contact Michael Allentoff at 585.255.1424. For questions that are more of a policy nature, please contact me or Diane Peters, Director – Regulatory Affairs, North America at 585.255.425.

On a related subject, I do note that USAC did disseminate highly confidential Global Crossing data to an unnamed third party which I surmise is, at the very least, a competitor of Global Crossing. It is not clear precisely what data was distributed, but the data that Global Crossing has provided USAC during the course of the audit is highly sensitive, both for Global Crossing and its customers. While I appreciate USAC's efforts to retrieve the data, as you know, often it is hard if not impossible to unring the bell.

Global Crossing is considering its options as a result of this matter, but in any event, intends to hold USAC fully accountable for any damages that Global Crossing may have sustained. If you wish to discuss this matter further, please contact me directly.

Very truly yours,



Michael J. Shortley, III
Vice President & General Counsel —
North America

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Subject: FW: Global Crossing Board Approved Report

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From: Christy Mi [mailto:cmi@usac.org]
Sent: Monday, April 30, 2007 2:22 PM
To: Peters, Diane
Cc: Leslie Bellavia
Subject: Global Crossing Board Approved Report

Mike,

The attached report was approved by our board of directions. I want to thank you and your team for the hard work put into gathering the audit documentation and answering our questions.

If you have any questions, feel free to contact Leslie or me. Thanks a lot!

Christy Mi
Staff Internal Auditor
Universal Service Administrative Company
202-572-1665

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May 03, 2007

*Global Crossing Bandwidth, Inc.
1080 Pittsford Victor Road
Pittsford, NY 14534*

RE: Contributor Revenue Audit- Global Crossing Bandwidth, Inc., Filer ID: 809586

Dear Michael J Shortley, III :

USAC's Internal Audit Division (IAD) has completed the audit of Global Crossing Bandwidth, Inc. Filer ID:809586 filed FCC Form 499-A -- Telecommunications Reporting Worksheet for 2005¹. The audit final report detailing the findings was sent by IAD in a separate package. As a result of the audit findings, we have determined that *Global Crossing Bandwidth, Inc.* revenues are inaccurately reported on the FCC Form 499-A(s) presently on file for the years 2005. Accordingly, Global Crossing Bandwidth, Inc must revise its FCC 499-A revenue reports for that year.

The required FCC Form 499-A revisions must be received by USAC no later than 60 days from the date of this letter. Please attach a cover letter to the Form 499-A revisions that reference the audit performed by USAC IAD, and mail your forms to:

USAC

Attn: FCC Form 499 Data Collection Agent
2000 L Street, N.W. Suite 200
Washington, DC 20036

USAC will review the submitted Form (s) under the regular Form 499 revision process. USAC will process Global Crossing Bandwidth, Inc revised Form(s) and apply the appropriate contribution adjustment during the first quarter following any accepted form revision.

All billed contributions must be paid by the invoice due date to avoid late payment fees and Red Light action.² Billed contributions over 90 days delinquent are subject to the Debt Collection Improvement Act (DCIA),³ and will be transferred to the FCC for further collection.

¹ Pursuant to 47 C.F.R. §§ 54.707, 54.711(a).

² *Amendment of Parts 0 and 1 of the Commission's Rules; Implementation of the Debt Collection and Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors, Report and Order*, MD Docket No. 02-339, FCC 04-72, at ¶ 4 (rel. April 13, 2004) (*Red Light Rule Order*).

³ *Debt Collection Improvement Act of 1996*, Pub. L. No. 104-134, 110 Stat. 1321, 1358 (1996).



In accordance with 47 C.F.R. Sections 54.719(c) and 54.720(a), Global Crossing Bandwidth, Inc may appeal this action and the audit findings on which it is based. You may send your written appeal and supporting documentation to the Federal Communications Commission (FCC) at:

Federal Communications Commission
Office of the Secretary
445 12th Street, SW, Room TW-A325
Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC: "Docket Nos. 96-45 and 97-21." To ensure your appeal receives proper consideration by the FCC, we strongly recommend that, before you submit your appeal to the FCC, you carefully review the requirements set forth in 47 C.F.R. § 54.721.

Should you have any questions, please contact USAC at (888) 641-8722

Sincerely,
USAC Billing and Collections
Senior Financial Analyst: Chang-Hua Chen



CC: Teresa S Reff

EXHIBIT 6

EXHIBIT 6
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EXHIBIT 7

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